

Adopted	Rejected
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COMMITTEE REPORT

YES:	12
NO:	0

MR. SPEAKER:

*Your Committee on Local Government, to which was referred Senate Bill 238, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill **be amended** as follows:*

- 1 Page 1, between the enacting clause and line 1, begin a new
- 2 paragraph and insert:
- 3 "SECTION 1. IC 6-1.1-23-1 IS AMENDED TO READ AS
- 4 FOLLOWS [EFFECTIVE JULY 1, 2003]: Sec. 1. (a) Annually, after
- 5 November 10th but prior to August 1st of the succeeding year, each
- 6 county treasurer shall serve a written demand upon each county
- 7 resident who is delinquent in the payment of personal property taxes.
- 8 The written demand may be served upon the taxpayer:
- 9 (1) by registered or certified mail;
- 10 (2) in person by the county treasurer or his deputy; or
- 11 (3) by proof of certificate of mailing.
- 12 (b) The written demand required by this section shall contain:
- 13 (1) a statement that the taxpayer is delinquent in the payment of
- 14 personal property taxes;

- 1 (2) the amount of the delinquent taxes;
- 2 (3) the penalties due on the delinquent taxes;
- 3 (4) the collection expenses which the taxpayer owes; and
- 4 (5) a statement that if the sum of the delinquent taxes, penalties,
- 5 and collection expenses are not paid within thirty (30) days from
- 6 the date the demand is made then:
- 7 (A) sufficient personal property of the taxpayer shall be sold
- 8 to satisfy the total amount due plus the additional collection
- 9 expenses incurred; or
- 10 (B) a judgment may be entered against the taxpayer in the
- 11 circuit court of the county.
- 12 **(c) This subsection applies only to property taxes first due and**
- 13 **payable after December 31, 2004. For the purpose of satisfying a**
- 14 **creditor's lien on personal property, the creditor of a taxpayer who**
- 15 **comes into possession of personal property on which the taxpayer**
- 16 **is delinquent in the payment of personal property taxes must pay**
- 17 **in full the delinquent personal property taxes to the county**
- 18 **treasurer from the proceeds of any transfer of the personal**
- 19 **property made by the creditor or its agent before applying the**
- 20 **proceeds to the creditor's lien on the personal property."**
- 21 Renumber all SECTIONS consecutively.
- (Reference is to SB 238 as printed January 31, 2003.)

and when so amended that said bill do pass.

Representative Moses